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Financial reports and audited financial statements, and reports of the Board of Auditors

Second report on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations for the biennium ended 31 December 1999

Report of the Secretary-General

I. Introduction

1. In its resolution 52/212 B of 31 March 1998, the General Assembly accepted the recommendation of the Board of Auditors contained in the annex to the note by the Secretary-General (A/52/753), that progress reports should be submitted to the General Assembly on an annual basis on measures taken or to be taken in response to the recommendations of the Board of Auditors.

2. The present report has been prepared in accordance with that recommendation. Information is provided on measures taken or to be taken to implement those recommendations contained in the report of the Board of Auditors for the financial period ended 31 December 1999[1] that were reported as not fully implemented in the report of the Secretary-General (A/55/380) of 13 September 2000.

3. In preparing the present report, account was also taken of the provisions of General Assembly resolutions 49/216 A of 23 December 1994, in particular paragraphs 9 and 10; 49/216 B, paragraphs 3 and 4; 49/216 C, paragraph 3; 50/204 A of 23 December 1995, paragraph 4; 51/225 of 3 April 1997, section A, paragraph 10; and 52/212 B of 31 March 1998, paragraphs 3-5.

II. Implementation of recommendations contained in paragraph 12 of the report of the Board of Auditors

4. In paragraph 12 (a) of the report of the Board of Auditors on the accounts of the United Nations for the biennium ended 31 December 1999,[1] the Board recommended that clear guidelines be established to determine the circumstances under which advances may be made by the Office for the Coordination of Humanitarian Affairs from the unearmarked Disaster Relief Assistance Fund, the eligibility of recipients, the maximum level of advances and the period of repayment. The Board also recommended that action be taken to recover long-outstanding advances.

5. As indicated in the report of the Secretary-General on the implementation of the recommendations

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of the Board (A/55/380), a financial task force has been established within the Office for the Coordination of Humanitarian Affairs to monitor, on a regular basis, the status of the unearmarked account, review requests for unearmarked funds and make recommendations on the allocations of such funds on the basis of established criteria. In that context, the task force also reviews outstanding advances made from the Disaster Relief Trust Fund and recommends action to be taken to recover long-outstanding advances. The task force is also undertaking an overall review of the policy on the utilization of unearmarked funds and should be in a position to formulate final guidelines in the near future. The Under-Secretary-General for Humanitarian Affairs is responsible for implementation of the recommendation.

6. In paragraph 12 (b), the Board recommended that efforts be strengthened to collect accounts receivable, particularly the amount of $25 million outstanding beyond one year.

7. The Office of Programme Planning, Budget and Accounts has been aggressively pursuing the recovery of all receivables, especially those outstanding for more than one year. It should be noted that of the $25 million outstanding for more than one year at 31 December 1999, $16.6 million represents the unpaid contribution receivable from the Government of China, which has been held in a special receivable account pursuant to General Assembly resolution 3049 C (XXVII). As at 31 December 2000, account receivables outstanding for more than one year were $4.45 million compared to the balance of $5.43 million outstanding as at 31 December 1999, which excludes the $16.6 million referred to above. The Assistant Secretary-General for Programme Planning, Budget and Accounts is responsible for implementation of the recommendation.

8. In paragraph 12 (c), the Board recommended that a consolidated database be implemented fully to facilitate the preparation of consolidated financial statements and to reduce the reliance on ad hoc reports, and that the Office of Programme Planning, Budget and Accounts ensure that all adjustments made in the preparation of the financial statements are approved and supported by an adequate audit trail.

9. The Integrated Management Information System (IMIS) team and the Office of Programme Planning, Budget and Accounts agreed with the approach for consolidation of the accounts for 2000. This was deployed for the accounts of the United Nations Office at Geneva, the United Nations Office at Vienna, the Economic and Social Commission for Western Asia (ESCWA), the Economic Commission for Latin America and the Caribbean (ECLAC) and the Economic Commission for Africa (ECA), where IMIS Release 3 was implemented. The individual databases were used as the source of entries in the United Nations Headquarters database. In parallel, users in the Office of Programme Planning, Budget and Accounts were given access to copies of the offices away from Headquarters databases. Access to the consolidated extracts database was initiated for certain users and will be made fully operational in 2001. Users have also been granted direct remote access to the offices away from Headquarters databases in the United Nations Office at Geneva, the United Nations Office at Vienna, ESCWA and ECLAC. Access to ECA is awaited, pending the installation of a satellite communications link.

10. Once all offices away from Headquarters have implemented Release 3 and all requirements can be finalized, the scripts with modifications, as needed, will be used as a basis to develop an automated process that will query the consolidated database and generate the entries in the database used for preparing the financial statements. Further work is envisaged at that time to determine the precise modalities of the process. While the present solutions are interim measures, a consolidated database of the system remains the ultimate goal from which financial statements can be prepared.

11. The receivable/payable offset report has been enhanced to include the net receivable and payable balances. This enhancement enables the Accounts Division to process accounting entries for statement purposes which will reflect accounting balances in line with those reported in the financial statements for 31 December 2000. The Assistant Secretaries-General for Central Support Services and Programme Planning, Budget and Accounts are responsible for implementation of the recommendation.

12. In paragraph 12 (d), the Board recommended that an archiving facility be developed for IMIS as a matter of priority.

13. The IMIS team has conducted interviews with representatives of relevant offices on the requirements

for archiving. The priority indicated by the Office of Programme Planning, Budget and Accounts is first to develop batch processes for period closing and for establishing account balances, as a prerequisite to the actual archiving process. Work is to commence in April 2001 on defining the scope and specific requirements for those batch processes. The Assistant Secretary-General for Central Support Services is responsible for implementation of this recommendation.

14. In paragraph 12 (e), the Board recommended that all outstanding test problem reports and system enhancement requests be reviewed and a comprehensive plan of action be drawn up to resolve the underlying issues.

15. Detailed reports of outstanding technical problem reports and system enhancement requests were provided to the Finance Substantive Interest Group (SIG) in October 2000. An initial review had been conducted by the IMIS finance team of nearly 500 open items, but input from the user community through the SIG is required to determine the relevance and priority of many items. The IMIS team is waiting for comments on the part of the users. The Assistant Secretary-General for Central Support Services is responsible for implementation of this recommendation.

16. In paragraph 12 (g), the Board recommended that the Procurement Division ensure that all new contracts in excess of $200,000 that are not identical to previous contracts be submitted to the Office of Legal Affairs for review before finalization and that the Office make every effort to carry out an effective review of new contracts in excess of $200,000, in accordance with the provisions of the Procurement Manual.

17. This recommendation continues to be implemented. New contracts that are substantially different from other models or previous contracts are submitted by the Procurement Division to the Office of Legal Affairs for review. It should be noted that the Office of Legal Affairs convenes meetings on a regular basis with the Procurement Division and other interested offices to discuss upcoming contracts, with a view to carrying out their effective review by the Office of Legal Affairs within agreed timeframes. The Under-Secretary-General for Legal Affairs and the Assistant Secretary-General for Central Support Services are responsible for implementation of this recommendation.

18. In paragraph 12 (h), the Board recommended closer coordination between the General Legal Division and the Procurement Division in contract preparation and approval. In addition, a system for monitoring the status of requests for contract preparation and subsequent action should be established by the Procurement Division.

19. The Procurement Division and the General Legal Division regularly hold meetings to review the work programme and the status of procurement exercises requiring legal assistance. The Office of Legal Affairs and the Procurement Division are continuing to discuss ways to improve their coordination with respect to the preparation and execution of contracts with outside counsel. The Procurement Division has already developed a tracking system for requisitions and has posted the system on its Intranet home page, so that both the Procurement Division and the requisitioning office can track the status of requisitions. The Under-Secretary-General for Legal Affairs and the Assistant Secretary-General for Central Support Services are responsible for implementation of this recommendation.

20. In paragraph 12 (i), the Board recommended that the method of setting legal fee caps be reviewed with a view to strengthening control over the level of expenditure incurred for outside legal counsel.

21. This recommendation continues to be implemented as described in the report of the Secretary-General (A/55/380). The Under-Secretary-General for Legal Affairs is responsible for implementation of this recommendation.

22. In paragraph 12 (j), the Board recommended that the Administration ensure, through the Office of Legal Affairs, that payments made to outside counsel not be requested before contracts and amendments are properly concluded and that the Office of Programme Planning, Budget and Accounts ensure that payments to outside counsel are made only on the basis of valid contracts that have been signed by all parties.

23. The Office of Legal Affairs ensures that its payment requests are only made on the basis of a fully executed contract. Payments on invoices are made only on certified invoices against valid obligating documents. However, in order to ensure compliance with this recommendation, the Office of Programme Planning, Budget and Accounts sent a memorandum in March 2001 to the Office of Legal Affairs, with a copy

to the Procurement Division, advising that payments to outside counsel will be made only upon receipt of a valid contract duly signed by all parties. Instructions are also being issued to finance staff at Headquarters and to finance officers at offices away from Headquarters to ensure that all payments are in compliance with this recommendation. The Controller and the Under-Secretary-General for Legal Affairs are responsible for implementation of this recommendation.

24. In paragraph 12 (k), the Board recommended that the Administration clearly segregate functions in the Office of Legal Affairs to ensure the operation of sound internal checks in the selection and recommendation of appointments, the proposal of contracts and requests of payment for services rendered by outside legal counsel.

25. The Office of Legal Affairs has implemented additional measures to achieve a further segregation of functions with regard to the selection of and contracting with outside counsel, as well as the selection of arbitrators. On 10 January 2001, the Legal Counsel issued an "Internal Instruction concerning selection and engagement of outside counsel and selection and appointment of party-appointed arbitrators and related issues". The Instruction is binding on all staff of OLA. It sets forth specific procedures regarding the short-listing and selection of outside counsel; it also includes specific provisions regarding the review of invoices submitted by outside counsel for services performed during their engagement. The Under-Secretary-General for Legal Affairs is responsible for implementation of this recommendation.

26. In paragraph 12 (l), the Board recommended that a strategy be drawn up for the management of the United Nations accommodation in Geneva, which should include formal objectives that are specific and measurable.

27. A request for proposals will be launched in the course of 2001 to undertake a study on the conditions of essential building structures and systems, and hire a consultancy firm accordingly. The Director, Division of Administration, United Nations Office at Geneva is responsible for implementation of this recommendation.

28. In paragraph 12 (m), the Board recommended that a system of periodic claims audit be established at the offices of the insurance companies so that the Administration has some reassurance that the claims are correct and representative of the actual charges made for medical care.

29. Owing largely to the heavy work effort required in order to ensure the full implementation of IMIS Release 4 in January 2001, finalization of the scope of work/terms of reference for a claims audit was somewhat delayed. This exercise is now at the point of completion and, as a result, it is anticipated that the request for proposal can be prepared for issuance shortly to appropriate firms of consulting auditors. The Assistant Secretary-General for Programme Planning, Budget and Accounts is responsible for implementation of this recommendation.

30. In paragraph 12 (n), the Board recommended that an inventory of the stock of the United Nations news-stand be conducted jointly with the news-stand contractor at the earliest opportunity.

31. In connection with the conclusion of the former contract for the operation of the news-stand, the Commercial Activities Service advised the contractor, both in writing and verbally, that there was a requirement for incoming and outgoing stock inventory before expiration of the contract on 31 December 2000. No response was made to those requests. It must be observed, however, that since the inventory is owned by the contractor, the United Nations does not have a direct interest in inventory overages or shortfalls. Such an interest did exist at the inception of the former contract in April 1989, when an inventory should have taken place, but it would not be possible to reconstruct a meaningful analysis of stocks dated back to that time. The Assistant Secretary-General for Central Support Services is responsible for implementation of this recommendation.

III. Implementation of recommendations contained in the body of the report

32. In paragraph 21 of its report, the Board recommended that certifying officers ensure that funds are available before approving expenditures on trust funds and that budget officers closely monitor trust funds to ensure that expenditures are within approved allotments.

33. Implementation of this recommendation is ongoing, as budget officers follow up with their client offices during the course of budget implementation. Additionally, as IMIS Release 3 is progressively implemented at duty stations away from Headquarters, certifying officers will have the necessary tool to ensure that funds are available before approving expenditures. Certifying officers would be able to monitor expenditures in "real time" as part of their normal budgetary monitoring and control responsibilities. The Assistant Secretary-General for Programme Planning, Budget and Accounts is responsible for implementation of this recommendation.

34. In paragraph 24, the Board recommended that the Office of Programme Planning, Budget and Accounts take action to review trust funds whose purposes have long been attained in order to identify and close those that are inactive and no longer required.

35. This recommendation is being implemented on an ongoing basis. It must be emphasized, however, that the closure of trust funds is complex and can, at times, be hampered by delays in the receipt of specific instructions from donors or substantive offices, despite follow-up action. The Assistant Secretary-General for Programme Planning, Budget and Accounts is responsible for implementation of this recommendation.

36. In paragraph 41, the Board recommended that the United Nations Fund for International Partnerships (UNFIP) enforce the requirement for implementing partners to submit quarterly utilization reports within the required 30 days after the end of the quarter.

37. UNFIP, in consultation with the United Nations Foundation, has withheld funding when quarterly utilization reports have been delinquent. This option will be introduced in a more systematic and predictable form, following publication of an UNFIP procedural manual in 2001.

38. In addition, UNFIP has systematically impressed upon its implementing partners, both orally and in writing, the importance of timely submission of quarterly utilization reports, as a practice of benefit to all stakeholders. The agenda of the meetings of focal points on 28 November 2000 and 13 February 2001 provided for discussions of reporting requirements (both financial and progress reports). As a standard operating procedure since the end of 1999, notices of scheduled reporting requirements are sent to all implementing partners in advance of deadlines requesting timely submission of quarterly utilization reports; follow-up reminders are sent to offices that remain delinquent. The Executive Director, UNFIP, is responsible for implementation of this recommendation.

39. In paragraph 49, the Board recommended that UNFIP closely monitor submission of the report on the status of project accomplishments by implementing partners.

40. On 14 July 2000, the UNFIP Director of Programmes informed heads of agencies of the revised schedule and detailed specifications on periodic and final progress reporting. As with quarterly utilization reports, reminders and follow-ups are standard operational procedures. UNFIP will follow up closely in 2001 to ensure that agreed reporting requirements are met. The meeting of focal points of 13 February 2001 took the first major step. The Executive Director, UNFIP, is responsible for implementation of this recommendation.

41. In paragraph 53, the Board recommended that UNFIP include in project reports and documents clear information on planned and actual starting dates and project duration. The Board further recommended that UNFIP modify the periodic financial utilization and progress reports to include an assessment of the degree to which the goals of the project have been achieved in comparison with targets.

42. At the focal points meeting on 28 November 2000, in order to establish clear guidelines, it was agreed that "start date" would refer to the date when agencies receive cash transfers at their headquarters.

43. After the dissemination of a revised schedule for progress reporting requirements in July 2000, UNFIP discussed with focal points in November 2000 and in February 2001 the need for succinct mid-year progress reports attached to the quarterly utilization reports. It is anticipated that guidelines will be developed in the first half of 2001 and, considering the reporting changes introduced in July 2000, issued to implementing partners at the most appropriate time, in order to maximize the impact of the new measures. The concept was included in the draft project format requirements distributed to focal points in February 2001. The Executive Director, UNFIP, is responsible for implementation of this recommendation.

44. In paragraph 70, the Board recommended that the Department of General Assembly Affairs and Conference Services take action to render invoices for interpretation services provided on a reimbursable basis in respect of 18 meetings held between January and June 1999. The Board further recommended that the Department establish a mechanism for prompt billing for all services supplied on a reimbursable basis.

45. Strenuous efforts were made in the past several months to recover costs for reimbursable interpretation services rendered during the period of January through June 1999. Of the amount deemed recoverable ($105,435), $75,970 was indeed recovered. The remainder ($29,465), for a variety of reasons beyond the control of the Department, could not be recovered. It should be noted, however, that procedures put in place on the advice of the Board of Auditors have meanwhile resulted in a considerably higher recovery rate. The Under-Secretary-General for General Assembly Affairs and Conference Services is responsible for implementation of this recommendation.

46. In paragraph 74, the Board recommended that the Administration: (a) strictly adhere to the credit limit set for each customer; and (b) regularly review customers' accounts receivable and take steps to recover long-outstanding balances.

47. The Department of Public Information has initiated the regular review of accounts. This activity is being undertaken in close cooperation with the Revenue Accounts Unit of Office of Programme Planning, Budget and Accounts, resulting in a complete review of all accounts every six months. As part of this review, credit limits are assessed and customer adherence to limits is monitored. In the case of overdue accounts, customers are being contacted in an effort to resolve outstanding problems or to request payment. As necessary, accounts are being put on hold until payments are received. With the installation of a new order system in Geneva, the ability to monitor accounts originating from that sales office will be further enhanced. The Interim Head, Department of Public Information, is responsible for implementation of this recommendation.

48. In paragraph 108, the Board recommended that the Office of Programme Planning, Budget and Accounts, in conjunction with the IMIS project team, promptly address the problem of the high rate of rejection of inter-office vouchers so as to reduce or eliminate the manual encoding into IMIS of inter-office transactions from offices away from Headquarters and to obtain the optimum benefit of automation.

49. The incidents of rejection of inter-office vouchers (IOV) processed through the IOV bridge have been declining steadily, as new offices implement IMIS Release 3. Currently, the United Nations Office at Nairobi is the only office for which the bridge is used, and usage of the bridge will be discontinued as soon as IMIS Release 3 is implemented at that duty station later this year.

50. An enhancement was introduced in late 2000 to facilitate the cross-walking of IOV entries received from other offices to IMIS general ledger accounts, contributing to the reduction of manual encoding of inter-office transactions. In addition, work is progressing on the enhancements to the inter-office voucher import process which will facilitate the processing of such transactions between IMIS sites. It is expected that this will be ready in the spring of 2001.

51. Efforts to process inter-office vouchers on a more timely basis are continuing. At 31 December 2000, the total debits declined from $14.03 million to $6.0 million and the credits from $3.77 million to $1.31 million. Copies of the IOV reconciliations are being sent to the offices away from Headquarters on a regular basis. The Assistant Secretaries-General for Programme Planning, Budget and Accounts and for Central Support Services are responsible for implementation of this recommendation.

52. In paragraph 202, the Board recommended that the Office of Legal Affairs issue guidelines detailing the procedures for the selection of arbitrators and outside counsel to be included in the shortlist of potential candidates in order to enhance competitiveness and make the selection process more transparent.

53. As indicated above, the Legal Counsel issued an Instruction which is binding on all staff of the Office of Legal Affairs and therefore goes beyond the auditors' recommendation to establish guidelines. The Instruction provides for detailed procedures regarding the short-listing and selection of party-appointed arbitrators and for a clear separation of functions within the Office. The Instruction therefore intends to ensure that the selection process is transparent (also see

para. 19 above). The Under-Secretary-General for Legal Affairs is responsible for implementation of this recommendation.

54. In paragraph 227, the Board recommended that the Office of Legal Affairs provide to the Advisory Committee on Administrative and Budgetary Questions (ACABQ), during its review of resource requirements, a consolidated summary setting out information on arbitration and other claims cases, such as the nature of the case and the amounts claimed.

55. As stated in paragraph 61 of A/55/380, the Office of Legal Affairs has already taken measures to implement this recommendation. In addition, it has been informed of a request by the ACABQ that information on the status of arbitration cases be submitted to it at the beginning of February and September of each year, specifying the information to be contained in those reports. The Office will comply with this request. The Under-Secretary-General for Legal Affairs is responsible for implementation of this recommendation.

56. In paragraph 245, the Board recommended that the Audit and Management Consulting Division of the Office of Internal Oversight Services ensure that working papers have been completed and reviewed in accordance with applicable standards, including indexing and cross-referencing.

57. In addition to the steps taken by the Audit and Management Consulting Division to ensure that audit working papers have been completed, reviewed, indexed and cross-indexed in accordance with the applicable audit standards, the Office of the Under-Secretary-General for Internal Oversight Services has requested the establishment of a trust fund to provide funding for a project for the automation of working papers and for other projects to enhance the information technology capabilities of the Office of Internal Oversight Services, in order to further strengthen the audit evidentiary process. The Under-Secretary-General for Internal Oversight Services is responsible for implementation of this recommendation.

58. In paragraph 271, the Board recommended that the Department of Political Affairs and the Department of Public Information comply with established procedures in the preparation of programme performance reports.

59. The Department of Political Affairs received the guidance of the Central Monitoring and Inspection Unit of the Office of Internal Oversight Services with regard to the interpretation of the procedures for the preparation of programme performance reports, in particular with respect to recurrent outputs. Accordingly, the Department of Political Affairs will henceforth report on the implementation of recurrent outputs in a manner that will reflect the exact count of outputs under a given activity, irrespective of the number of times the same activity may have occurred. The Under-Secretary-General for Political Affairs is responsible for implementation of this recommendation.

60. The Department of Public Information will continue to enhance its efforts in accordance with established procedures in the preparation of programme performance reports. In the same vein, the Department will ensure that subsequent reports will be as accurate as possible, with adequate explanation provided in cases of termination and reformulation.

61. In order to ensure the accuracy of its programme performance reporting, the Department completed the processing of the 2000-2001 inventory of outputs into the Web-based Integrated Monitoring and Documentation Information System (IMDIS), in close collaboration and in accordance with the guidance provided by the Central Monitoring and Inspection Unit of the Office of Internal Oversight Services.

62. Following discussions with the Central Monitoring and Inspection Unit, the Department will continue to handle the programme performance reporting (including work-months) for the United Nations information centres (UNICs) at Headquarters, until a cost-effective mechanism is found to interface the internal reporting system currently used by its Information Centres Service (ICS) with IMDIS. The latter, which is technically supported by the Department of Economic and Social Affairs, was recently made available on the Internet, to allow access by all duty stations, including UNICs.

63. It should be noted that, for several years, the UNICs have been providing programme performance data electronically to the Information Centres Service, which monitors their performance on an ongoing basis by means of a computer-based reporting system. This internally designed system is a crucial management tool for the Service and is also used to generate a

number of reports for the Department and for intergovernmental and oversight bodies. In close consultation with the Central Monitoring and Inspection Unit, it was concluded that the introduction of an additional reporting system in the field, such as IMDIS, at the current time, would lead to duplication, necessitate substantial training of UNIC staff, and detract from the already limited UNIC resources available for implementing programme activities. Nevertheless, the Department will intensify its efforts to determine, in collaboration with both the Central Monitoring and Inspection Unit and the Department of Economic and Social Affairs, how its current internal system can interface with IMDIS so as to eliminate the need for manual conversion of data or for parallel reporting. The Interim Head, Department of Public Information, is responsible for implementation of this recommendation.

64. In paragraph 276, the Board recommended that the Administration issue instructions to all departments to input planned work-months into IMDIS in order to enable management to monitor performance against planned work schedules.

65. This issue is under discussion. The Under-Secretary-General for Internal Oversight Services is responsible for implementation of this recommendation.

66. In paragraph 285, the Board recommended that the Economic and Social Commission for Asia and the Pacific (ESCAP) establish norms for rental accommodation, as envisaged in the scheme of rental subsidy. The Board also recommended that certifying officers ensure that all claims for rental subsidy are supported by full and complete documentation, in order to determine the reasonableness of the claims.

67. The Working Group met on 14 February 2001 to review information relating to maximum rent levels in Bangkok. The Group studied the relationship of family size to size of accommodation in comparison to the equivalencies applying in New York as well as the actual pattern of accommodation in Bangkok from the records available from 1999. The Working Group also studied the rental data which had been provided by three commercial rental agencies at the end of 1999.

68. The Working Group completed its review of the data and recommended the following maximum rent levels by family size in Bangkok:

Staff member alone or with spouse	2/3 bedrooms	Baht 60,000
Plus one child	3 bedrooms	Baht 75,000
Plus two children	3/4 bedrooms	Baht 96,000
Plus three or more children	4 bedrooms	Baht 117,000

The recommendation of the Working Group has been implemented by the ESCAP Personnel Section in determining the reasonableness of the rent for rental subsidy purpose since March 2001. Certifying officers will require claims for rental subsidy to be supported by full documentation to determine the reasonableness of the claims. The Chief, Division of Administration, ESCAP, is responsible for implementation of this recommendation.

69. In paragraph 289, the Board recommended that ESCAP request the lessees to adhere to their obligation to pay rent promptly to ESCAP, in accordance with the lease agreement, and that ESCAP in future consider including a penalty clause in the lease agreement/ contract for delays or for non-payment of rent.

70. A monitoring system has been instituted to ensure that there is no delay in following up on receipts at ESCAP. Inclusion of a penalty clause in the lease agreements/contracts for delays for non-payment of rent will be considered when new leases are negotiated. The Chief, Division of Administration, ESCAP, is responsible for implementation of this recommendation.

71. In paragraph 295, the Board recommended that the Human Resources Management Service at the United Nations Office at Geneva encourage departments to facilitate staff continuity and recruitment by promptly notifying it of their recruitment plans.

72. The Human Resources Management Service is continuing its efforts to encourage and assist the departments to expedite the departmental review process and the preparation of their recommendations for the filling of vacancies, in particular those resulting from mandatory retirement. The Director, Division of Administration, United Nations Office at Geneva, is responsible for implementation of the recommendation.

73. In paragraph 298, the Board recommended that the United Nations Postal Administration ensure that memoranda of agreement or contracts are concluded

with all consignment agencies, so as to protect the interests of the Organization.

74. The United Nations Postal Administration (UNPA) is ensuring that contracts, memoranda of agreement or letters of understanding are concluded with all consignment agencies for commercial transactions. All data related to inactive agencies have been removed from accounts receivable in the computerized records of UNPA. As a consequence, any discrepancies have been reconciled and adjusted in the system. The Assistant Secretary-General for Central Support Services is responsible for implementation of this recommendation.

Notes

[1] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. I, chap. II.